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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 9th June, 2021

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-38) GST-2021/S.96(3)TH:- In exercise of the powers conferred by section 96 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, hereby amends the Government of Gujarat notification, Finance Department No. (GHN-58)GST-2017/S.96(1)-TH, dated the 12th July, 2017, as under:-

In the said notification, for the existing entries (i) and (ii), the following entries shall be substituted, namely:-

- "(i) Additional Commissioner or Joint Commissioner of Central Tax as nominated by the Central Government;
and
- (ii) Joint Commissioner (Legal) of State Tax."

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Deputy Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.